

110TH CONGRESS  
1ST SESSION

# H. R. 4126

To amend the Internal Revenue Code of 1986 to reduce the depreciation recovery period for certain roof systems.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 8, 2007

Mr. PASCRELL (for himself and Mr. LEWIS of Kentucky) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to reduce the depreciation recovery period for certain roof systems.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Roofing Energy Effi-  
5       ciency Tax Act of 2007”.

6       **SEC. 2. DEPRECIATION RECOVERY PERIOD FOR CERTAIN**  
7       **ROOF SYSTEMS.**

8       (a) 20-YEAR RECOVERY PERIOD.—Subparagraph  
9       (F) of section 168(e)(3) of the Internal Revenue Code of

1 1986 (relating to classification of certain property) is  
 2 amended to read as follows:

3 “(F) 20-YEAR PROPERTY.—The term ‘20-  
 4 year property’ means—

5 “(i) initial clearing and grading land  
 6 improvements with respect to any electric  
 7 utility transmission and distribution plant,  
 8 and

9 “(ii) any roof system which meets the  
 10 requirements of Standard 90.1–2004 of  
 11 the American Society of Heating, Refriger-  
 12 erating, and Air Conditioning Engineers  
 13 and is on nonresidential real property.”.

14 (b) REQUIREMENT TO USE STRAIGHT LINE METH-  
 15 OD.—Paragraph (3) of section 168(b) of such Code is  
 16 amended by adding at the end the following new subpara-  
 17 graph:

18 “(i) Any roof system described in sub-  
 19 section (e)(3)(F)(ii).”.

20 (c) ALTERNATIVE SYSTEM.—The table contained in  
 21 section 168(g)(3)(B) of such Code is amended by striking  
 22 the last item and inserting the following new items:

“(F)(i) .....	25
(F)(ii) .....	20”.

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to property placed in service after  
3 the date of the enactment of this Act.

